

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
October 28, 2020
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy held via virtual meeting was called to order on Wednesday, October 28, 2020 at 9:31 am with Chair Jason Peery, CPA, presiding. The roll call was done verbally with each member acknowledging their attendance. The Board adjourned to Executive Session at 9:35 am and returned to Regular Session at 11:00 am. The meeting adjourned at 3:50 pm.

ROLL CALL

The following members of the Board participated:

Jason Peery, CPA, Chair

James Bell, CPA, Vice-Chair

Cynthia Harmon, CPA, Secretary

Kevin Oakey, CPA, Treasurer

Michael 'Mick' Armstrong, CPA Member

Scott Dockins, CPA Member

Larry Hunter, Public Member

Kent Absec, Executive Director and Tami Helton, Board Secretary, along with Andrea Rosholt, Legal Counsel, represented Board staff. Misty Lawrence, with the Division of Financial Management, joined the meeting from 11:30 am to 2:00 pm. Dawn Hall, Section Chief, Division of Occupational & Professional Licenses joined the meeting from 1:34 pm to 2:28 pm. Russell Baron, Administrator of the Division of Occupational and Professional Licenses joined the meeting from 1:41 pm to 2:40 pm. Mary Robinson and Sandy Bly, board staff participated in portions of the meeting. Laura Lantz with the Idaho Society of CPAs joined the meeting from 11:01 am to 3:50 pm.

1. CONVENE REGULAR SESSION

Ms. Harmon motioned, and Mr. Armstrong seconded, to accept the minutes of the July 16, 2020 Board Meeting Regular Session. By verbal vote the motion carried.

2. EXECUTIVE SESSION

Jason Peery, Chair, citing *Idaho Code* Section 74-206 (1) (d) & (f) called for a verbal vote to adjourn to Executive Session. The Board voted as follows: James Bell, yes; Cynthia Harmon, yes; Larry Hunter, yes; Kevin Oakey, yes; Michael (Mick) Armstrong, yes; Scott Dockins, yes. Motion carried.

3. ACTION ITEMS FROM THE EXECUTIVE SESSION

When the Regular Session resumed, Mr. Peery called for a verbal roll to identify all Board members were present and guests identified. Roll call was as follows; Mr. Bell, present; Ms. Harmon, present; Mr. Hunter, present; Mr. Oakey, present; Mr. Armstrong, present; Scott Dockins, present; Kent A Absec, Executive Director, present; Andrea Rosholt, Board Attorney, present; Tami Helton, Board Secretary, present; Mary Robinson, board staff, present; Sandy Bly board staff, present; Laura Lantz, ISCPA present. The Board addressed items from the Executive Session.

(A) Approve Minutes: Ms. Harmon motioned, and Mr. Armstrong seconded, to accept the minutes of the July 16, 2020 Board Meeting Executive Session. By verbal vote the motion carried.

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(B) Status Reports on Complaint Dockets:

2020-05 Mr. Bell moved, and Ms. Harmon seconded to accept the Investigative Committee's recommendation that the case be dismissed as cause has not been shown as a violation of the Accountancy Act and Rules but to send a letter to the licensee about lack of communication to clients and close docket. By verbal vote the motion was carried.

2020-10 Mr. Bell moved and Mr. Dockins seconded to accept the Investigative Committee's recommendation that the case be dismissed as cause has not been shown as a violation of the Accountancy Act and Rules but to send a letter to the firm and licensee about best practices to implement to avoid future issues and close the docket. By verbal vote the motion carried.

Mr. Absec provided a report on the status of disciplinary matters that included Stipulation & Consent Agreements since 2012.

(C) Non-Licensee Activity:

There was no non-license activity that required Board action.

(D) Exam Special Consideration: There were no exam special considerations for the period.

(D.2) Approval of Exam Scores and Pass Lists: Mr. Bell moved, and Ms. Harmon seconded, to approve the Exam 2020 2nd Quarter scores as presented. By verbal vote the motion carried.

(E) License Special Consideration: There were no licensure special considerations for the period. Mr. Absec reported that one license application via reciprocity was denied due to the fact that Idaho does not have a like license from the other state of Kansas which is a two-tier licensing state.

(F) Performance Evaluations and Merit Pay Increases: There were no actions needed in the area of Performance Evaluations and/or Merit Pay Increases.

4. REPORTS TO THE BOARD

Director Report: 1) Mr. Absec provided an update to the Board on the implementation of the new licensing database. The Board was informed the CPE reporting page for new licensees and the automation of transferring files to the NASBA Gateway and ALD were still in process. 2) Mr. Absec discussed with the Board the Omnibus Rules for the 2021 legislative session, Mr. Hunter motioned, and Mr. Dockins seconded to authorize the Board Staff to approve to move the Rules from Proposed to Pending and have them printed in the Idaho Administrative Special Bulletin. By verbal vote the motion carried. Mr. Absec also shared the latest draft legislation being discussed by the Legislature's Occupational Licensing and Certification Interim Committee. Those drafts included legislation on Military Endorsement licensing and the Sunset Review process for agencies. 3) Mr. Absec led a discussion on the FY22 budget submission. The agency will need a \$122,600 supplemental for the move to the Chinden campus. Misty Lawrence, DFM, reported that the current lease holder is aware that the agency will be relocating prior to the expiration of the current lease agreement. 4) Mr. Absec and Ms. Helton showed the Board a recent survey conducted by the North

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Carolina Board of Examiners regarding succession planning in firms, particularly those that are small or sole proprietorships. Mr. Bell stated he saw value for the licensees and the public to send out a survey to Idaho licensees. Mr. Oakey added he saw value in raising awareness. It was suggested board staff place notice in the November Newsletter survey questions. 5) Mr. Absec briefed the Board on his activities since the last Board meeting.

(B) Treasurer Report: Mr. Oakey reported on the financial position of the agency as of the September 2020 Treasurer's report. Mr. Oakey motioned, and Mr. Bell seconded to accept the report as presented. By verbal vote the motion carried.

(C) Legal Counsel Report: Ms. Rosholt made a presentation on current legal issues in the profession.

5. EXAMINATION

Examination Candidates: Mr. Hunter moved, and Ms. Harmon seconded, to ratify the first-time examination candidates approved since the last Board meeting. By verbal vote the motion carried.

First Time or Transfer Candidates		THOMPSON, RAYCEE KAY	8/20/2020
06/29/2020 - 10/02/2020		KNIGGE, CASSANDRA ROSE	8/24/2020
		ZACHER, ALEXANDER COLE	8/24/2020
SMITH, CLAY TEAGON	6/29/2020	BOZZUTO, WILLIAM JOSEPH	8/28/2020
ASH, AMANDA LYN	6/30/2020	AMESIMEKU, ISAAC TETTEH	8/28/2020
FARWIG, JOSIAH CALEB	6/30/2020	HALDI, REAGAN KAE	8/31/2020
HERRERA, LAURA	7/6/2020	ERIKSON, HAYDEN WAYNE	9/3/2020
TOREK, REBECCA BLAKESLEE	7/7/2020	BASTIAN, DEREK LOGAN	9/14/2020
ARELLANO, ERIC JASON	7/7/2020	MELINE, MICHAEL LEE	9/14/2020
GILLIS, DAWN MICHELLE	7/8/2020	DAVIDSON, KYMMBER J	9/14/2020
FISHBURN, JOSHUA ROBERT	7/8/2020	REED, GARY PARKER	9/14/2020
DIEHL, HOLLI KAY	7/10/2020	AUSTIN, JOHN COLTER	9/17/2020
GWINN, GREGORY RICHARD	7/16/2020	MERRILL, KORBIN CASPER	9/18/2020
LINGER, ROBERT SCOTT	7/17/2020	ALLEN, AUSTIN ARTHUR	9/21/2020
JOHNSON, ROBERT MITCHEL	7/17/2020	WARREN, SOMER ANN	9/21/2020
SIMPSON, AMANDA JEAN	7/22/2020	WILSON, TAYA MARIE	9/21/2020
RAMMELL, TATE PARLEY	7/24/2020	LAMB, MARSHA	9/23/2020
HIGLEY, MARY ELIZABETH	7/27/2020	WHITTENBURG, WESLEY CORDELL	9/28/2020
LAHAIE, HANNAH ROSE	7/30/2020	HILL, DAWN KIMBERLY	9/28/2020
NICOLICH, JOHN ANDREW	8/6/2020	PANTER, LILLIAN SWAINSTON	9/30/2020
MANNING, DYLAN J	8/6/2020	PETERSON, MARCUS RYAN	10/2/2020
MERRELL, SEBASTIAN STEVEN	8/11/2020		

Mr. Absec reviewed exam issues pertaining to the April 2020 Proclamation regarding Idaho Rules 102, and Rule 105.

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(B) CBT Update: Second quarter 2020 Uniform CPA Examination statics provided by NASBA were presented to the Board.

6. NEW LICENSEES: CP-6238 through CP-6280

Mr. Bell moved, and Mr. Dockins seconded, to ratify the list of new licensees, CP-6238 through CP-6280 as presented. By verbal vote the motion carried. Mr. Absec reported to the Board there were no requests for extensions of the time frames to verify work experience since the April Proclamation Order was made. Mr. Absec reported to the Board that to date there were no requests to extend time to complete CPE for reinstatement or reentry applications.

6238	Active	Exam		WELCH, LANDON REED	7/17/2020
6239	Active	RP	WA	LEWIS, JAMES KYLE JR	7/17/2020
6240	Active	RP	CA	CHADBOURNE, GLENN ARTHUR JR	7/17/2020
6241	Active	RP	CA	WALLACE, CHERI ANDERSON	7/17/2020
6242	Active	RP	AK	PALMER, JONATHAN EDWARD	7/17/2020
6243	Active	RP	CA	SMITH, JORDAN ALAN	7/17/2020
6244	Active	Exam		WAMBOLT, CAITLIN CHRISTINE	7/17/2020
6245	Active	Exam		BRINGHURST-VANORDEN, ELISA ANNE	7/21/2020
6246	Active	Exam		FRENDT, KEVIN MICHAEL	7/21/2020
6247	Active	RP	CA	KOZAKAR, STACEY LEE	7/22/2020
6248	Active	Exam		NELSON, AUSTIN MICHAEL	7/25/2020
6249	Active	RP	CO	PEARCE, ALICE DORINDA	7/26/2020
6250	Active	Exam		KLEIN, PAXTON ANNALEE	7/28/2020
6251	Active	GT	CA	WYCOFF, ROBERT STEPHEN	8/3/2020
6252	Active	GT	CO	RAGHUNATHAN, SATHISH	8/3/2020
6253	Active	Exam		GRUVER, LEVI PAUL	8/11/2020
6254	Active	RP	CA	SAAD, JULIE CHRISTINE	8/11/2020

Mr. Absec discussed April 2020 Proclamation regarding Rules 200.02 and Rule 406.

7. EXECUTIVE ORDERS 2020-01, 2020-02, & 2020-10

2020-01, Zero Based Regulation - Mr. Absec reported to the Board that in 2022 our agency will conduct negotiated rulemaking to be presented by the 2023 Legislature as part of the rules review process outlined in the Executive Order. Mr. Absec suggested that beginning in January 2021 the Board will need to begin a prospective analysis of the Rules.

2020-02, Transparency in Agency Guidance Documents - Mr. Absec reported to the Board that staff is working on identifying and adding to our public website Final Orders taken by the Board per the Executive Order that are used to help provide direction for future disciplinary actions. Ms. Rosholt will work with Ms. Helton to finalize the required documentation.

2020-10, Enhancing Licensing Freedom: Organization of the Department of Self-Governing Agencies Mr. Baron, DOPL Administrator, introduced himself and spoke to the Board about the

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upcoming changes to the agency and answered questions from the Board regarding the new organization.

8. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Ms. Robinson reported to the Board on the status of extensions for peer reviews by the Nevada Society of Certified Public Accountants due to the impact of COVID-19. Mr. Absec briefed the Board on the number of 2018, 2019, and 2020 peer reviews and the impact the current extensions of reviews originally scheduled for 2020 and not completed will have on firms and the program. The Board discussed the possible impacts and challenges this will have on firms and reviewers. Mr. Peery recommended adding extra language to the Board office's regular email notification to prepare firms for possible delays in scheduling. Discussion was held concerning granting additional extensions and the Board agreed to handle each request on a case-by-case basis.

9. CPE

Ms. Helton reported to the Board regarding CPE matter from the April Proclamation.

10. NASBA

Mr. Peery, NASBA Mountain Regional Director, reported on current activities by the organization including committees and reviewed Board member's participation. Mr. Bell and Mr. Armstrong were elected to NASBA CPE committee. Mr. Dockins advised the Board he has been re-elected to the NASBA Compliance Assurance Committee (CAC). Mr. Hunter advised the Board that he was elected to the NASBA Bylaws Committee.

Mr. Peery and Mr. Absec both discussed plans for emergency testing should Prometric sites need to be closed in the face of the pandemic. Mr. Peery and Mr. Absec will continue to follow.

Mr. Peery and Mr. Absec reported on the CPA Evolution status and the upcoming transition for the new exam.

Mr. Peery reported to the Board regarding the upcoming amendments to NASBA's Bylaws dealing with teleconferences and the Nominating Committee.

Mr. Peery and Mr. Absec reported to the Board on the re-proposing of a new interpretation by the AICPA regarding staff augmentation arrangements. Mr. Absec reported the comment period ends on December 8, 2020.

11. UPCOMING MEETINGS

The Board set the following tentative meeting dates for the 2021 calendar year:

- Tuesday, January 26, 2021
- Thursday, April 29, 2021
- Thursday, July 29, 2021
- Thursday, October 21, 2021

There being no further business before the Board the meeting was adjourned at 3:50 pm.

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